Withholding Certificate for
Pension or Annuity Payments

Purpose. Form W-4P is for U.S. citizens, resident aliens, or their estates who are recipients of pensions, annuities (including commercial annuities), and certain other deferred compensation. Use Form W-4P to tell payers the correct amount of federal income tax to withhold from your payment(s). You also may use Form W-4P to choose (a) not to have any federal income tax withheld from the payment (except for eligible rollover distributions or payments to U.S. citizens delivered outside the United States or its possessions) or (b) to have an additional amount of tax withheld.

Your options depend on whether the payment is periodic, nonperiodic, or an eligible rollover distribution, as explained on pages 3 and 4. Your previously filed Form W-4P will remain in effect if you do not file a Form W-4P or 2012.

What do I need to do? Complete lines A through G of the Personal Allowances Worksheet. Use the additional worksheets on page 2 to further adjust your withholding allowances for itemized deductions, adjustments to income, any additional standard deduction, certain credits, or multiple pensions/more-than-one-income situations. If you do not want any federal income tax withheld (see Purpose earlier), you can skip the worksheets and go directly to the Form W-4P below.

Sign this form. Form W-4P is not valid unless you sign it.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent.  
- You are single and have only one pension; or
- You are married, have only one pension, and your spouse has no income subject to withholding; or
- Your income from a second pension or a job or your spouse's pension or wages (or the total of all) is $X,XXX or less.

B Enter "1" if:
- You are married, have only one pension, and your spouse has no income subject to withholding; or
- Your income from a second pension or a job or your spouse's pension or wages (or the total of all) is $X,XXX or less.

C Enter "1" for your spouse. But, you may choose to enter "-G-" if you are married and have either a spouse who has income subject to withholding or more than one source of income subject to withholding. (Entering "-G-" may help you avoid having too little tax withheld.)

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

E Enter "1" if you will file as head of household on your tax return.

F Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
- If your total income will be less than $X,XXX ($XX,XXX if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.
- If your total income will be between $X,XXX and $X,XXX ($XX,XXX and $XX,XXX if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.

G Add lines A through F and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.)

For accuracy, complete all worksheets that apply.
- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one source of income subject to withholding or are married and you and your spouse both have income subject to withholding and your combined income from all sources exceeds $X,XXX ($XX,XXX if married), see the Multiple Pensions/More-Than-One-Income Worksheet on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 2 of Form W-4P below.

Separate here and give Form W-4P to the payer of your pension or annuity. Keep the top part for your records.

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Your first name and middle initial  
Last name  
Your social security number

Home address (number and street or rural route)

City or town, state, and ZIP code

Claim or identification number (if any) of your pension or annuity contract

Complete the following applicable lines.

1 Check here if you do not want any federal income tax withheld from your pension or annuity. (Do not complete lines 2 or 3.)

2 Total number of allowances and marital status you are claiming for withholding from each periodic pension or annuity payment. (You also may designate an additional dollar amount on line 3.)

- Marital status: Single  Married  Married, but withhold at higher "Single" rate

3 Additional amount, if any, you want withheld from each pension or annuity payment. (Note. For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.)

Your signature  
Date

Form W-4P (2012)